

## **EXHIBIT D**

**C L I F F O R D  
C H A N C E**

**CLIFFORD CHANCE US LLP**

THE WILLIAM P ROGERS BUILDING  
2001 K STREET NW  
WASHINGTON DC 20006 1001

TEL +1 202 912 5000  
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www.cliffordchance.com

**STEVEN F. GATTI**  
Partner

DIRECT TEL +1 202 912 5095  
DIRECT FAX +1 212 912 6000

Via FedEx

**CONFIDENTIAL**

January 27, 2009

Lehman Brothers Inc. Claims Processing  
c/o Epiq Bankruptcy Solutions, LLC  
10300 SW Allen Blvd  
Beaverton, OR 97005

Re: **Customer Claim Form (Lehman Brothers Inc.) - SEB Enskilda Inc.**

To Whom It May Concern:

We submit the enclosed Customer Claim Form and supporting documentation on behalf of our client, SEB Enskilda Inc. ("SEB"), in connection with its ongoing efforts to secure the return of approximately \$5.4 million funds currently understood to be held by Lehman Brothers Inc. ("LBI").

As reflected in the supporting documentation, we have previously communicated on numerous occasions, via letter and via telephone, with the Securities Investor Protection Corporation Trustee for LBI and counsel to the Trustee (*i.e.*, Hughes Hubbard) regarding the return of SEB's funds that were mistakenly transferred to LBI post-bankruptcy. These funds are not part of the LBI bankruptcy estate. It remains our position that these funds should have been returned to SEB prior to the commencement of this claims process. In any event, we submit the attached Customer Claim Form and supporting documentation in an abundance of caution and to further preserve SEB's right to the return of its funds.

**C L I F F O R D  
C H A N C E**

**CLIFFORD CHANCE US LLP**

Lehman Brothers Inc. Claims Processing  
January 27, 2009

Please do not hesitate to contact me at (202) 912-5095 if you have any questions or require additional documentation in support of SEB's claim.

Kind regards,



Steven F. Gatti

Enclosures

cc: August A. Carfano, Esq.  
Chief Compliance Officer and US Counsel  
SEB Enskilda Inc.  
Skandinaviska Enskilda Banken - New York Branch  
Merchant Banking  
245 Park Avenue, 42nd Floor  
New York, NY 10167  
E-mail: [august.carfano@sebny.com](mailto:august.carfano@sebny.com)

Michelle Williams  
Clifford Chance US LLP  
2001 K Street NW  
Washington, DC 20006  
E-mail: [michelle.williams@cliffordchance.com](mailto:michelle.williams@cliffordchance.com)



**CUSTOMER CLAIM FORM  
LEHMAN BROTHERS INC.**

Account Name: LBI, FCC Neuberger Daytime Phone: 212-907-4697  
Account Number: 011-00043-14 Email: august.carfano@sebnny.com  
Address: SEB Enskilda Inc.,  
245 Park Ave, 42nd Floor, New York, NY 10167 Taxpayer I.D. Number  
Contact Person: August A. Carfano, Esq. (Social Security No.): 13-3497509

**PLEASE NOTE**

- A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT.
- TO BE ELIGIBLE FOR THE MAXIMUM PROTECTION AFFORDED UNDER THE SECURITIES INVESTOR PROTECTION ACT ("SIPA"), ALL CUSTOMER CLAIMS SHOULD BE RECEIVED BY THE TRUSTEE ON OR BEFORE JANUARY 30, 2009; THE TRUSTEE WILL DETERMINE WHETHER CLAIMS MEET THE STATUTORY REQUIREMENTS FOR "CUSTOMER" CLAIMS UNDER SIPA; INCLUSION OF A CLAIM OR CLAIM TYPE ON THIS CLAIM FORM IS NOT DETERMINATIVE OF CUSTOMER STATUS UNDER SIPA.
- THE DEADLINE FOR FILING ALL CLAIMS IS JUNE 1, 2009. NO CLAIM WILL BE ALLOWED IF IT IS RECEIVED AFTER THAT DATE.
- ALL CLAIMS ARE DATED AS OF THE DATE RECEIVED BY THE TRUSTEE.
- YOU MAY FILE YOUR CLAIM ELECTRONICALLY ONLINE AT WWW.LEHMANTRUSTEE.COM OR SEND YOUR COMPLETED AND SIGNED CLAIM FORM TO THE TRUSTEE VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED.
- IF YOUR ACCOUNT HAS BEEN TRANSFERRED TO ANOTHER BROKERAGE FIRM, BUT YOU BELIEVE YOU HAVE A CLAIM FOR PROPERTY OWED TO YOU BY LEHMAN BROTHERS INC., YOU MUST FILE A CLAIM TO PROTECT YOUR RIGHTS.
- LEHMAN BROTHERS INC. IS THE ONLY LEHMAN ENTITY THAT IS A DEBTOR IN THIS SIPA LIQUIDATION PROCEEDING. THIS CUSTOMER CLAIM FORM APPLIES ONLY TO LEHMAN BROTHERS INC. AND DOES NOT APPLY TO ANY OTHER LEHMAN ENTITY, INCLUDING ANY ENTITY IN A PROCEEDING UNDER CHAPTER 11 OF TITLE 11 OF THE UNITED STATES CODE.

This claim form must be completed electronically online at www.lehmantrustee.com or mailed promptly, together with supporting documentation, to the following:

If by first class mail:

Lehman Brothers Inc. Claims Processing  
c/o Epiq Bankruptcy Solutions, LLC  
P.O. Box 6389  
Portland, OR 97228-6389

If by overnight mail:

Lehman Brothers Inc. Claims Processing  
c/o Epiq Bankruptcy Solutions, LLC  
10300 SW Allen Blvd  
Beaverton, OR 97005

**1. CLAIM FOR MONEY BALANCES OR CASH AS OF SEPTEMBER 19, 2008:**

- a. LBI owes me a credit or cash in the amount of: \$ 5,433,059.30
- b. I owe LBI a debit or cash in the amount of: \$ 0
- c. If you wish to repay the debit balance listed in point b. above please insert the amount you wish to repay and attach a check payable to "James W. Giddens, Trustee for the SIPA Liquidation of Lehman Brothers Inc." If you wish to make a payment, **it must be enclosed** with this claim form.
- \$ N/A

**2. CLAIM FOR SECURITIES AS OF SEPTEMBER 19, 2008:**

**Please Do Not Claim Any Securities You Have In Your Possession**

- |   | <u>YES</u>                            | <u>NO</u>                             |
|---|---------------------------------------|---------------------------------------|
|   | <small>(Check Box for Y or N)</small> |                                       |
| a. LBI owes me securities:  | Y <input type="checkbox"/>            | N <input checked="" type="checkbox"/> |
| b. I owe LBI securities:  | Y <input type="checkbox"/>            | N <input checked="" type="checkbox"/> |
| c. If yes to either, please list below (or in additional pages as necessary): |                                       |                                       |

Trade Date of Transaction (mm/dd/yyyy)	Name of Security	CUSIP	Number of Shares or Face Amount of Bonds	
			LBI Owes Me (Long)	I Owe LBI (Short)
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

If additional space is needed, attach additional pages providing the information in the exact format above.

### 3. COMMODITY FUTURES CLAIMS

YES NO

(Check Box for Y or N)

Do you have a claim based on a commodity futures account?

Y ☐

N ☒

If the answer to the above question is "yes," please state the amount, and explain the basis for your claim below, attaching additional pages and supporting documents as necessary:

Amount of Claim: \_\_\_\_\_

Basis for Claim: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#### WHEN COMPLETING SECTIONS 1 THROUGH 3 PLEASE KEEP IN MIND:

- If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate that your claim is an estimated claim.
- Proper documentation can speed the review, allowance, and satisfaction of your claim.
- Please enclose: copies of your last LBI account statement; purchase or sale confirmation slips; copies of checks that relate to the securities or cash you claim; and any other documentation or correspondence you believe will be of assistance in processing your claim.
- Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement.
- If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

#### PLEASE CIRCLE THE APPROPRIATE ANSWER FOR ITEMS 4 THROUGH 11.

**NOTE: IF "Y" IS CIRCLED FOR ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.**

YES NO

(Check Box for Y or N)

4. Does your claim in any way relate to an entity other than Lehman Brothers Inc. (for example, Lehman Brothers Holdings Inc., or another Lehman subsidiary)?

Y ☐

N ☒

5. Has there been any change in your account since September 19, 2008?

Y ☒

N ☐

6. Are you or were you a party to a repurchase or reverse repurchase agreement, director, officer, partner, shareholder, lender to, or capital contributor of LBI? Y ☐ N ☒
7. Are you related to, or do you have any business venture with, any of the persons specified in "6" above, or any employee or other person associated in any way with LBI? If so, give name(s). Y ☐ N ☒
8. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of LBI? Y ☐ N ☒
9. Is this claim being filed on behalf of a customer of a broker or dealer or bank? If so, provide documentation with respect to each customer on whose behalf you are claiming. Y ☐ N ☒
10. Have you ever given any discretionary authority to any person to execute securities transactions with or through LBI on your behalf? Give names, addresses and phone numbers. Y ☐ N ☒
11. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker. Y ☐ N ☒


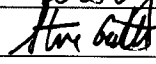
Please list the full name, address, phone number, and email address of anyone assisting you in the preparation of this claim form:

Full name: Steven F. Gatti, Esq.  
Address: Clifford Chance US LLP, 2001 K Street NW, Washington, DC 20006  
Phone number: 202-912-5095  
Email address: steven.gatti@cliffordchance.com

If more than one person is assisting you, attach additional pages providing the information in the exact format above.

**IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF UP TO \$50,000 OR IMPRISONMENT OF UP TO FIVE YEARS OR BOTH.**

**THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.**

Date 1-26-09 Signature  CCP  
Date 1-27-09 Signature 

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

## **ATTACHMENT TO CLAIM FORM**



**CUSTOMER CLAIM FORM**  
**LEHMAN BROTHERS INC.**

**ATTACHMENT TO CLAIM FORM**

Customer: **SEB Enskilda Inc.**  
Account Number: **011-00043-14 (LBI, FCC Neuberger)**

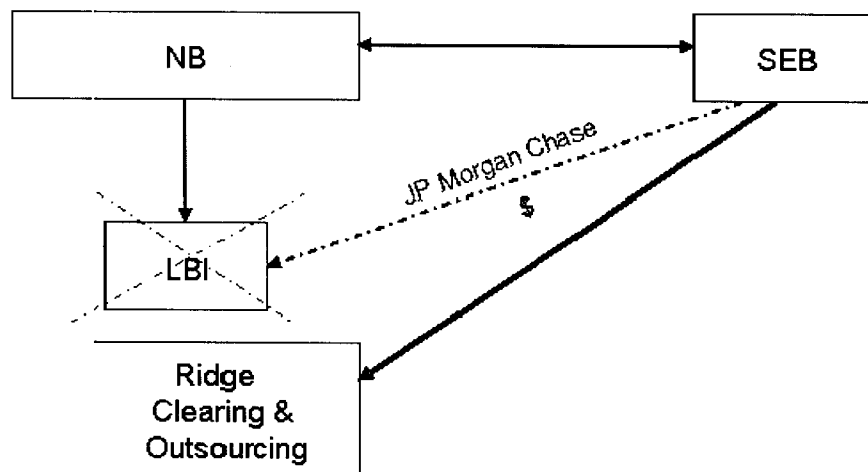
The following document has been prepared by Clifford Chance US LLP ("Clifford Chance") on behalf of its client SEB Enskilda Inc. ("SEB") in connection with the submission of its Customer Claim Form ("Form"). The purpose of this Attachment is to provide supplemental and explanatory information in connection with responses provided by SEB in the attached Form.

1. Account Name/Account Number

The Form requests both the account name and number for the LBI customer. Here, we have instead provided the account name and number for SEB's trading counterparty, Neuberger Berman ("NB") at Lehman Brothers Inc. ("LBI"), where the funds were mistakenly transferred by JP Morgan Chase (as clearing agent) for the benefit of "FCC Neuberger," and where we believe the funds are currently located.

2. Claim #1, "Claim For Money Balances or Cash as of September 19, 2008"

As explained further in the supporting documents included, SEB's claim is to \$5,433,059.30 that was mistakenly transferred to LBI after September 19, 2008, through a total of 16 separate payments. The following diagram depicts the arrangement and what we believe led to the mistaken transfer to LBI.



As depicted above, NB and SEB are trading counterparties. On September 22, 2008, NB notified SEB that it had switched its custodian from LBI to Ridge Clearing & Outsourcing. Both LBI and Ridge Clearing & Outsourcing used JP Morgan Chase to clear funds. Unfortunately, the instructions on file with SEB were not revised in time to reflect this change in custodians and, as a result, funds were subsequently sent via JP Morgan Chase to

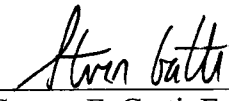
LBI. When it became apparent that the funds had been sent mistakenly to LBI, SEB subsequently paid this same amount to Ridge Clearing & Outsourcing in full settlement of the trades, which means that SEB has paid the amount twice. SEB did so because it believed that Ridge Clearing & Outsourcing should be made whole, as SEB expected it would be too, given the clarity of its claim to these payments.

3. Question #5, "Has there been any change in your account since September 19, 2008"

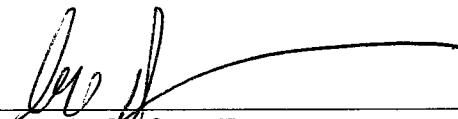
As noted in the above diagram and further explained in the supporting documents, SEB's claim relates to events that occurred post-LBI bankruptcy and which have resulted in SEB's inability to access or have immediately returned, funds totaling \$5,433,059.30. These funds, which should have been sent to a replacement custodian (Ridge Clearing & Outsourcing), were instead sent to LBI. From the date of the transfer of these funds, which occurred through a series of separate payments, to the date of the submission of this Form, SEB has not had access to its funds.

We trust that the above provides sufficient details in support of SEB's claim for the return of its approximately \$5 million; however, if additional information is required please contact the undersigned immediately.

Date: 1/27/09

  
Steven F. Gatti, Esq.  
Partner  
Clifford Chance US LLP  
2001 K Street NW  
Washington, DC 20006

Date: 1-28-09

  
August A. Garfano, Esq.  
Chief Compliance Officer and US Counsel,  
SEB Enskilda Inc.  
Skandinaviska Enskilda Banken - NY Branch  
Merchant Banking  
245 Park Avenue, 42nd Floor  
New York, NY 10167

## **DOCUMENT NO. 1**

**Williams, Michelle (Litigation Dispute Resolution-WAS)**

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**From:** Williams, Michelle (Litigation & Dispute Resolution-WAS)  
**Sent:** Friday, January 09, 2009 5:39 PM  
**To:** 'goodman@hugheshubbard.com'; 'kcaputo@sipc.org'  
**Cc:** Gatti, Steven F. (Regulatory/White Collar-WAS); 'august.carfano@sebny.com'  
**Subject:** F'W: Urgent Request for Return of Misdirected Funds

**Attachments:** letter.pdf; Lehman\_B.pdf

**CONFIDENTIAL**

Dear Mr. Goodman and Mr. Caputo,

We write on behalf of our client SEB Enskilda Inc. ("SEB"), on whose behalf we submitted the below letter requesting the immediate return of misdirected funds. Today we have left voicemail messages for both of you. Further to our messages, we wish to stress the urgency underlying SEB's request to have its funds returned and ask that you please contact us to discuss what can be done to facilitate that process.

Please do not hesitate to contact Steven Gatti (202-912-5095) or myself to discuss further.

We look forward to hearing from you.

Kind regards,

Michelle

**Michelle Williams**  
**Associate**  
**CLIFFORD CHANCE**

2001 K Street NW  
Washington, DC  
20006 USA  
Direct Dial: 1-202-912-5011  
Fax: 1-202-912-6000  
Email: michelle.williams@cliffordchance.com

\*Not admitted in DC.

---

**From:** Williams, Michelle (Litigation & Dispute Resolution-WAS)  
**Sent:** Thursday, December 18, 2008 6:20 PM  
**To:** 'goodman@hugheshubbard.com'  
**Cc:** 'giddens@hugheshubbard.com'; 'jwang@sipc.org'; 'kcaputo@sipc.org'; 'mcsloy@hugheshubbard.com'; 'levinec@hugheshubbard.com'; 'august.carfano@sebny.com'; Gatti, Steven F. (Regulatory/White Collar-WAS)  
**Subject:** Urgent Request for Return of Misdirected Funds

**CONFIDENTIAL**

**SENT ON BEHALF OF STEVEN F. GATTI**

Dear Mr. Goodman,

Attached please find a letter and supporting documents on behalf of our client in connection with their request for the return of misdirected funds.



letter.pdf (97 KB)



Lehman\_B.pdf (346 KB)

Please do not hesitate to contact us.

Kind regards,

Michelle Williams

**Michelle Williams**  
**Associate**

**CLIFFORD CHANCE**

2001 K Street NW  
Washington, DC  
20006 USA

Direct Dial: 1-202-912-5011

Fax: 1-202-912-6000

Email: [michelle.williams@cliffordchance.com](mailto:michelle.williams@cliffordchance.com)

\*Admitted in New York and Nova Scotia (Canada)

**C L I F F O R D**  
**C H A N C E**

**CLIFFORD CHANCE US LLP**

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**STEVEN F. GATTI**

Partner

DIRECT TEL +1 202 912 5095  
DIRECT FAX +1 212 912 6000

Via FedEx and E-mail (PDF)

**CONFIDENTIAL**

December 18, 2008

Jared Goodman, Esq.  
Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, NY 10004-1482

Re: **Urgent Request for Return of Misdirected Funds**

Dear Mr. Goodman:

We write on behalf of our client, SEB Enskilda Inc., ("SEB") in connection with its ongoing efforts to secure the return of approximately \$5.4 million in misdirected funds currently held by Lehman Brothers Inc. ("LBI").

As you are aware, SEB provided detailed information on November 10, 2008, most recently in an e-mail to you dated November 14, 2008, in an attempt to secure the return of its funds (copies of these emails and attachments are enclosed herein). As outlined in the e-mails and other conversations, LBI is currently in possession of \$5,433,059.30, which includes multiple payments that were mistakenly transferred to LBI instead of to Ridge Clearing & Outsourcing Services ("RCO"), Neuberger Berman's (the seller) replacement custodian as of September 22, 2008. Further, as previously explained, SEB subsequently paid this same amount to RCO in full settlement of the trades, which means that SEB has paid the amount twice. SEB did so because it believed that RCO should be made whole, as SEB expected it would be too, given the clarity of its claim to these payments.

We know that SEB is not unique in seeking the return of funds erroneously held by LBI. As you confirmed to Mr. Carfano on December 15, 2008, we understand that SEB's funds have been identified. We emphasize, however, that it has been almost three months since SEB has had access to its funds, and as year end approaches, SEB faces decisions in connection with finalizing its required reports to investors, and in completing year end audit and book keeping requirements.

WA418395.1

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CLIFFORD CHANCE US LLP

Jared Goodman, Esq.  
Hughes Hubbard & Reed LLP  
December 18, 2003

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Moreover, we know that other former LBI clients have succeeded in securing the return of misdirected funds. Specifically, the bankruptcy court's docket now lists at least five other former LBI clients who have succeeded in having misdirected funds returned through the execution of stipulations signed by the court, and we know of others whose property has recently been returned. We have reviewed the materials filed with the court in those cases and are hard pressed to find any material differences, either factually or in the quality of the information submitted, between those requests that have been granted and SEB's unambiguous claim for its own property. Although you have confirmed that you need no further information for SEB to complete your review, please let us know if there is anything SEB can do to expedite this matter.

We fully understand and recognize that you, the SIPC, the Trustee and his other representatives, are working diligently to resolve all claims pending against LBI, including those involving misdirected funds. However, as it relates to SEB, time is now of the essence, and we strongly request your immediate attention to this matter.

We are available, as always, at your convenience to discuss, and thank you for your prompt attention to this matter.

Kind regards,



Steven F. Gatti

Enclosures

cc: James W. Giddens  
Securities Investor Protection Corporation Trustee  
Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004-1482

Josephine Wang, Esq.  
General Counsel  
Securities Investor Protection Corporation  
805 15th Street, N.W. Suite 800  
Washington, D.C. 20005-2215  
E-mail [jwang@sipc.org](mailto:jwang@sipc.org)

WA418395.1

C L I F F O R D  
C H A N C E

CLIFFORD CHANCE US LLP

Jared Goodman, Esq.  
Hughes Hubbard & Reed LLP  
December 18, 2008

Page 3

Ken Caputo, Esq.  
Associate General Counsel  
Securities Investor Protection Corporation  
805 15th Street, N.W. Suite 800  
Washington, D.C. 20005-2215  
E-mail: [kcaputo@sipc.org](mailto:kcaputo@sipc.org)

Steven McSloy, Esq.  
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One Battery Park Plaza  
New York, NY 10004-1482  
E-mail: [mcsloy@hugheshubbard.com](mailto:mcsloy@hugheshubbard.com)

Carolyn B. Levine, Esq.  
Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Email: [levinec@hugheshubbard.com](mailto:levinec@hugheshubbard.com)

August ("Gus") A. Carfano, Esq.  
Chief Compliance Officer and US Counsel  
SEB Enskilda Inc.  
Skandinaviska Enskilda Banken - New York Branch  
Merchant Banking  
245 Park Avenue, 42nd Floor  
New York, NY 10167  
E-mail: [august.carfano@sebny.com](mailto:august.carfano@sebny.com)



## **DOCUMENT NO. 2**

**From:** Carfano, August  
**Sent:** Monday, November 10, 2008 10:49 AM  
**To:** 'goodman@hugheshubbard.com'  
**Subject:** Urgent request for the return of misdirected payments to Lehman Brothers Inc.

<<Evidence of change of custodian for Neuberger Berman from Lehman to Ridge.pdf>> <<Evidence of incorrect wires -- SWIFT for the payments..pdf>> <<First e-mail notification to Neuberger of misdirected payments.pdf>>

Mr. Goodman, pursuant to our conversation, below are the facts surrounding the misdirected funds paid to Lehman Brothers Inc. in error.

On the 22nd of September Neuberger Berman, our trading counterparty notified SEB it changed their custodian from Lehman Brothers Inc. to Ridge Clearing & Outsourcing Services, which clears through JP Morgan Chase Bank N.A. The new settlement information was not updated correctly in the SEB system with the consequence that multiple payments were sent in error (pursuant to the incorrect instructions) to JP Morgan Chase for further credit to Lehman Brothers Inc.. The account that the misdirected funds are in is

JPMORGAN CHASE BANK, N.A - CHASUS33  
ABA 021000021  
A/C: 8900379677  
Beneficiary Institution -  
LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS  
A/C: 011-00043-14  
FFC NEUBERGER

Please find below specification of payments in error to Lehman Brothers Inc:

Internal Reference	Trade date	Pay date	Side	Quantity	Net Amount USD	Security	Short Code
T09328001A	9/30/2008	10/7/2008	B	3,000	60,173.57	SEADRILL Ltd	NEUBEROTC
T09328002A	9/30/2008	10/7/2008	B	95,600	1,870,542.96	SEADRILL Ltd	NEUBEROTC
T09328003A	9/30/2008	10/7/2008	B	12,700	246,555.36	SEADRILL Ltd	NEUBEROTC
T09425424A	10/2/2008	10/7/2008	B	3,200	56,890.68	SEADRILL Ltd	NEUBEROTC
T09425425A	10/2/2008	10/7/2008	B	10,000	190,427.22	SEADRILL Ltd	NEUBEROTC
T09545205A	10/6/2008	10/14/2008	B	34,650	471,165.71	SEADRILL Ltd	NEUBEROTC
T09545210A	10/6/2008	10/14/2008	B	13,000	198,845.70	SEADRILL Ltd	NEUBEROTC
T09600042A	10/7/2008	10/10/2008	B	600	8,557.62	SEADRILL Ltd	NEUBEROTC
T09600268A	10/7/2008	10/14/2008	B	25,500	363,698.93	SEADRILL Ltd	NEUBEROTC
T09690080A	10/8/2008	10/14/2008	B	10,200	130,190.40	SEADRILL Ltd	NEUBEROTC
T09690089A	10/8/2008	10/14/2008	B	5,000	60,430.33	SEADRILL Ltd	NEUBEROTC
T09690090A	10/8/2008	10/14/2008	B	8,500	101,146.13	SEADRILL Ltd	NEUBEROTC
T09690091A	10/8/2008	10/14/2008	B	7,400	88,053.67	SEADRILL Ltd	NEUBEROTC
T09749153A	10/9/2008	10/14/2008	B	14,000	187,977.34	SEADRILL Ltd	NEUBEROTC
T09749166A	10/9/2008	10/14/2008	B	3,950	53,036.50	SEADRILL Ltd	NEUBEROTC

T09821602A 10/10/2008 10/14/2008 B 114,000 1,345,367.18 TUI AG NEUBEROTC  
Total amount 5,433,059.30

On Friday October 31, 2008, the amount of \$ 5,433,059.30 was paid to Ridge Clearing & Outsourcing Services by SEB in full settlement of the above trades.

This means that SEB has paid the amount twice; first to Lehman Brothers Inc (in error) and also on to Ridge (correct) for settlement of the trades.. Therefore we request the payments incorrectly made to Lehman Brothers Inc. be returned to SEB.

We attach the supporting documentation:

- Evidence of change of custodian for Neuberger Berman from Lehman to Ridge
- Evidence of incorrect wires-SWIFT
- First Supporting e-mail to Neuberger of error in payments. Further payments were misdirected (See chart above)

We understand that you need to seek a court order for the return of these misdirected payments and it may take approximately two weeks for the return of the funds. Please have the misdirected payments wired to:

Bank of New York - IRVTUS3N  
Cash Account: 8900379677  
ABA: 021000018

I also believe that I mentioned that Neuberger initially had discussions with Deloitte regarding the misdirected funds. Please call me upon receipt of this e-mail to discuss steps going forward. Thank you.

Regards,

August A. Carfano  
Chief Compliance Officer  
SEB Enskilda Inc.  
Skandinaviska Enskilda Banken - New York Branch  
Merchant Banking  
Telephone: +1-212-907-4697  
Telefax: +1-212- 370-1642  
E-mail: [august.carfano@sebny.com](mailto:august.carfano@sebny.com)  
[www.seb.se/mb](http://www.seb.se/mb)

Ridge Clearing & Outsourcing Solutions, Inc. Securities and Cash Settlement Instructions - Effective 07/22/2008					
Australia AUD	T + 3	ANZEAU3MNOM	ANZ - Melbourne A/C JPMorgan Chase, London A/C 2706-0108-11-02 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	ANZ - Melbourne A/C JPMorgan Chase, London A/C 218032/00001 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321501	ANZBAU3M
Austria EUR	T + 3	BKIAUTWW	Bank Austria Creditanstalt - Vienna A/C JPMorgan Chase, London A/C 0101-06185/69 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Belgium EUR	T + 3 or Fort nightly	CITITMX	Citibank - Brussels A/C JPMorgan Chase, London A/C 6004609 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Canada CAD	T + 3	ROYCCAT:SET	Royal Bank of Canada - Toronto A/C JPMorgan Chase, London A/C T12212381 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Royal Bank of Canada - Toronto A/C JPMorgan Chase, London A/C 09591-219-413-2 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321502	ROYCCAT2
Denmark DKK	T + 3	DABADKKK	Den Danske Bank - Copenhagen A/C JPMorgan Chase, London A/C 3009402764 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Nordea Bank A/S - Copenhagen A/C JPMorgan Chase, London A/C 5000404539 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321507	NDEADKKK
Euroclear			Euroclear - Brussels A/C JPMorgan Chase, London A/C 11319 Ref Ridge Clearing & Outsourcing Solutions, Inc.	N/A	
Finland EUR	T + 3	NDEAFHH	Nordea Bank - Helsinki A/C JPMorgan Chase, London A/C 0220094371873 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
France EUR	T + 3	CITIGI2L (sicovam 186)	Citibank - London A/C JPMorgan Chase, London A/C 1655233586 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Germany EUR	T + 3 or T + 2	PARBDEFF	BNP Paribas - Frankfurt A/C JPMorgan Chase, London A/C 9044740102 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Hong Kong HKD	T + 2	HSBCHKHHSEC	HSBC - Hong Kong A/C JPMorgan Chase, London A/C 502-472921-085 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	JPMorgan Chase Bank - Hong Kong A/C JPMorgan Chase, London A/C 6743197680 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321508	CHASHKHH
Indonesia IDR	T + 4	HSBCIDJA	HSBC - Jakarta A/C JPMorgan Chase, London A/C 001-839927-085 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Contact ADP Clearing for details	
Ireland EUR	T + 3	BISSE2D	Bank of Ireland, Dublin A/C JPMorgan Chase, London A/C 4258410 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Italy EUR	T + 3	CITITM:XXX	Citibank - Milan A/C JPMorgan Chase, London A/C 1220399 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Japan JPY	T + 3	MHCBJPJT	Mizhuo Corporate Bank Ltd A/C JPMorgan Chase, London A/C 1006460 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	JPMorgan Chase Bank - Tokyo A/C JPMorgan Chase, London A/C 0195006713 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321509	CHASJPJT
Luxembourg	T+3	BGLLULL	Banque Generale Du Luxembourg SA A/C JPMorgan Chase Bank A/C Ridge Clearing & Outsourcing Solutions, Inc. A/C 066333C/70/0	Contact ADP Clearing for details	
Mexico MXP	T + 2	CITIUS33MER	Citibank, Mexico A/C JPMorgan Chase, London A/C 222190 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Banco Santander - Mexico City A/C JPMorgan Chase, London A/C 2230 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321510	BMSXMXMM

Ridge Clearing & Outsourcing Solutions, Inc. Securities and Cash Settlement Instructions - Effective 07/22/2008					
Netherlands EUR	T + 3	CITGB2L	Citibank - Amsterdam A/C JPMorgan Chase, London A/C 0000711988 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
New Zealand NZD	T + 3	NA/TANZ22	National Australia Bank - Auckland A/C JPMorgan Chase, London A/C 640795 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Westpac Banking Corporation - Wellington A/C JPMorgan Chase, London A/C RFT019711NZD220001 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321512	WPACNZ2W
Norway NOK	T + 3	DNBANOKK	Den Norske Bank, Oslo A/C JPMorgan Chase, London A/C 50050099485 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Nordea Bank Norge ASA - Oslo A/C JPMorgan Chase, London A/C 6001.02.3204.2 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321511	NDEANOKK
Philippines PHP	T + 4	HSBCPHMMSEC	Hong Kong & Shanghai Bank - Manila A/C JPMorgan Chase, London A/C 006-595124-570 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Contact ADP Clearing for details	
Portugal EUR	T + 3	C/TIPTPX	Citibank International PLC - Lisbon A/C JPMorgan Chase, London A/C 7024116370 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG - Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Singapore SGD	T + 3	D3SNSGSI	Deutsche Bank, Singapore A/C JPMorgan Chase, London A/C 27005404031 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Overseas-Chinese Banking Corp - Singapore WPACNZ2W A/C JPMorgan Chase, London A/C 301-474191-001 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321514	OCBCSGSG
South Africa ZAR	Tuesday following trade date	SBZAZAJJ	Standard Corporate & Merchant Bank - Johannesburg A/C JPMorgan Chase, London A/C 400051699 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Standard Corporate & Merchant Bank - Johannesburg A/C JPMorgan Chase, London A/C 7550069 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321515	SBZAZAJJ
Spain EUR	T + 3	SABVESMMSSS	Banco Santander Central Hispano - Madrid A/C JPMorgan Chase, London A/C 5777000082336 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	J.P. Morgan AG Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503	CHASDEFX
Sweden SEK	T + 3	ESSESESS	Skandinaviska Enskilda Bank - Stockholm A/C JPMorgan Chase, London A/C 01-100 104011 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Svenska Handelsbanken - Stockholm A/C JPMorgan Chase, London A/C 40386589 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321513	HANDESSS
Switzerland CHF	T + 3	UBSWCHZH80A	UBS - Zurich A/C JPMorgan Chase, London A/C 0230000004137U3 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	UBS - Zurich A/C JPMorgan Chase, London A/C 0230000004139050000B Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321506	UBSWCHZH80A
Thailand THB	T + 3	SCBLTHBX	Standard Chartered Bank - Bangkok A/C JPMorgan Chase, London A/C TH000006559-5 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	Contact ADP Clearing for details	
United Kingdom GBP	T + 3	CHUSGB2LGST	JPMorgan Chase - London A/C JPMorgan Chase, London CREST A/C 82XJ Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	JPMorgan Chase - London A/C JPMorgan Chase, London A/C 32321504 (CHAPS Sort Code 60-92-42)	CHASGB2L
United Kingdom GBP (Gilts only)	T + 3	CHUSGB2LGST	JPMorgan Chase - London A/C JPMorgan Chase, London CCO A/C 5301 Ref Ridge Clearing & Outsourcing Solutions, Inc. Chase SWIFT Sub Code: CHASGB2L	JPMorgan Chase - London A/C JPMorgan Chase, London A/C 32321504 (CHAPS Sort Code 60-92-42)	CHASGB2L
United States USD	T + 3		OTC # 158	Bank of New York ABA # 021000018 SWIFT: IRVTUS3N A/C Ridge Clearing & Outsourcing Solutions, Inc. A/C # 8661169975 FIC JPMC settlement A/C # 006-4005	

Cash Wire instructions  
EURO:

Ridge Clearing & Outsourcing Solutions, Inc. Securities and Cash Settlement Instructions - Effective 07/22/2008	

J.P. Morgan AG Frankfurt A/C JPMorgan Chase, London A/C 6231400604 Ref Ridge Clearing & Outsourcing Solutions, Inc. A/C 32321503 SWIFT:  
CHASDIEX

20: Transaction Reference Number

4T09328002B

21: Related Reference

4T09328002B

32A: Value Date, Currency Code, Amt

Date : den 7 oktober 2008

Currency : USD (US DOLLAR)

Amount : 1870543,

53B: Sender's Correspondent -Location

/8900379677

ESSEGB2LENS

57A: Account With Institution - BIC

/ABA 021000021

CHASUS33

JPMORGAN CHASE BANK, N.A.

NEW YORK,NY

UNITED STATES US

58D: Beneficiary Institution -Nm&Addr

/066027969

LEHMAN BROTHERS, SLHIUS3X

FFC: INTL SETLMNTS AC:

011-00043-14

FFC NEUBERGER 95600 \$EADRILL

## **DOCUMENT NO. 3**



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**From:** Carfano, August  
**Sent:** Friday, November 14, 2008 1:31 PM  
**To:** bermudez@hugheshubbard.com  
**Cc:** goodman@hugheshubbard.com  
**Subject:** SEB Enskilda-misdirected funds to Lehman

Hello Jose-

Thank you for your prompt response to my e-mail. Pursuant to your request, attached are the following:

- E-mail from JPMorgan confirming misdirected funds in Lehman account
- SWIFTS of all wires

I understand the process now is to send the accumulated information to the accountants to confirm the misdirected funds. Step two would be for us to sign a "Stipulation" so you may obtain a court order to release the funds.

Please call me if you require any additional information.

Regards, <<e-mail from JPM confirming misdirected funds.pdf>> <<SWIFTS of all the wires.pdf>>

August A. Carfano  
Chief Compliance Officer and US Counsel  
SEB Enskilda Inc.  
Skandinaviska Enskilda Banken - New York Branch  
Merchant Banking  
Telephone: +1-212-907-4697  
Telefax: +1-212- 370-1542  
E-mail: [august.carfano@sebny.com](mailto:august.carfano@sebny.com)  
[www.seb.se/mb](http://www.seb.se/mb)

**Carfano, August**

---

**From:** Witt, Patrick (Exchange) [Patrick.Witt@jpmorgan.com]  
**Sent:** Monday, November 03, 2008 9:22 AM  
**To:** PBSST (Generic); Elmesten, Patric  
**Cc:** Palilla, Richard (Exchange)  
**Subject:** RE: \*\* RE: Urgent request - Re Missing payments re Equity prime brokerage - Forwarded by JPM's client SEBanken in Sweden

Patric -

As per our conversations this morning, my cashier department informed me that the payments referenced below sent to JP Morgan Chase account 066027969 happens to be a Lehman Brothers Inc acct on our side.

Lehman Brothers Inc accounts are being handled by the trustee and Lehman does not have authorization to provide debit authorization on any LBI accounts, Bank of NY Mellon will need to contact the trustee directly providing all details of the transactions and the reason funds were sent to the account.

My cashier department informed me that the trustee is Jared Goodman and his email address is: [goodman@hugheshubbard.com](mailto:goodman@hugheshubbard.com).

Here is a link to his contact information from the company website.

<http://www.hugheshubbard.com/attorneys/list.aspx?FirstName=jared&LastName=goodman>

Please contact me if I can be of further assistance.

Patrick Witt | Prime Brokerage | J.P. Morgan | 383 Madison Avenue, New York, NY 10179 | T: 212 272 5113 | F: 917 849 2125 | [Patrick.Witt@jpmorgan.com](mailto:Patrick.Witt@jpmorgan.com) | <http://www.jpmorgan.com/primebrokerage>

-----Original Message-----

**From:** PBSST (Generic)  
**Sent:** Friday, October 31, 2008 8:00 PM  
**To:** 'Patric.Elmesten@seb.se'  
**Cc:** Palilla, Richard (Exchange)  
**Subject:** RE: \*\* RE: Urgent request - Re Missing payments re Equity prime brokerage - Forwarded by JPM's client SEBanken in Sweden

Patric-

It appears we may have located the funds.

However there are some issues we would like to discuss in further detail with you. I will call you Monday.

Thanks

Patrick Witt | Prime Brokerage | J.P. Morgan | 383 Madison Avenue, New York, NY 10179 | T: 212 272 5113 | F: 917 849 2125 | [Patrick.Witt@jpmorgan.com](mailto:Patrick.Witt@jpmorgan.com) | <http://www.jpmorgan.com/primebrokerage>

-----Original Message-----

**From:** Witt, Patrick (Exchange)  
**Sent:** Wednesday, October 29, 2008 7:14 PM  
**To:** 'Patric.Elmesten@seb.se'  
**Cc:** Palilla, Richard (Exchange)  
**Subject:** RE: \*\* RE: Urgent request - Re Missing payments re Equity prime brokerage - Forwarded by JPM's client SEBanken in Sweden

Patric-

Thanks you for the detail you provided.

I have checked with a number of departments here at JP Morgan Chase and have found that the account numbers and FBO references are not valid accounts here and we have no record of receiving the funds here.  
We have an investigation pending with Chase bank into the reference numbers you provided with a senior manager in our cashier department and expect to have an update and hopefully a final resolution for you tomorrow.  
Thank you for your patience.  
Please feel free to call or email me with any questions.

Thanks

Patrick Witt | Prime Brokerage | J.P. Morgan | 383 Madison Avenue, New York, NY 10179 | T: 212 272 5113 | F: 917 849 2125 | Patrick.Witt@jpmorgan.com |  
<http://www.jpmorgan.com/primebrokerage>

-----Original Message-----

From: Patric.Elmosten@seb.se [mailto:Patric.Elmosten@seb.se]  
Sent: Wednesday, October 29, 2008 10:17 AM  
To: Witt, Patrick (Exchange)  
Cc: Mallia, Josephine (Exchange); Quickfall, David (Exchange); Palilla, Richard (Exchange); Karin.Lindblad@seb.se; Einar.Thodal-Ness@seb.se; Guthe, Jens  
Subject: RE: \*\* RE: Urgent request - Re Missing payments re Equity prime brokerage - Forwarded by JPM's client SEBanken in Sweden  
Importance: High

Hi Patrick

Please see requested FED wire reference for the 16 transactions to the right (i.e. IMAD 20081010B1Q8154C006148 etcetera)

value 10/10 usd 8557.62 ref F2S08101065541700 IMAD 20081010B1Q8154C006148 value 14/10 usd 53036,46 ref F2S0810142223400 IMAD 20081014B1Q8153C010494 value 07/10 usd 56890,68 ref F2S0810077374900 IMAD 20081007B1Q8151C004091 value 07/10 usd 60173,57 ref F2S0810077349200 IMAD 20081007B1Q8153C003669 value 14/10 usd 60430,33 ref F2S0810142222500 IMAD 20081014B1Q8153C010493 value 14/10 usd 88053,68 ref F2S0810142222900 IMAD 20081014B1Q8152C011169 value 14/10 usd 471165,74 ref F2S0810142222000 IMAD 20081014B1Q8153C010492 value 14/10 usd 101142,74 ref F2S0810142222600 IMAD 20081014B1Q8151C011248 value 14/10 usd 130190,41 ref F2S0810142222400 IMAD 20081014B1Q8154C010235 value 14/10 usd 190427,22 ref F2S0810077375000 IMAD 20081007B1Q8151C004095 value 14/10 usd 198845,70 ref F2S0810142222100 IMAD 20081014B1Q8151C011247 value 14/10 usd 187977,35 ref F2S0810142223300 IMAD 20081014B1Q8154C010236 value 07/10 usd 246555,37 ref F2S0810077374800 IMAD 20081007B1Q8154C003828 value 14/10 usd 363698,95 ref F2S0810142222200 IMAD 20081014B1Q8152C011168 value 07/10 usd 18704543,00 ref F2S0810077349400 IMAD 20081007B1Q8151C006520 value 14/10 usd 1345367,18 ref F2S0810142223200 IMAD 20081014B1Q8152C011170

The internal account at JPM 066-027-696 (fpr further credit 011-00043-14 Neuberger)

Rgds

Patric

-----Original Message-----

From: Witt, Patrick (Exchange) [mailto:Patrick.Witt@jpmorgan.com]  
Sent: 29 October 2008 14:56  
To: Elmosten, Patric; Guthe, Jens  
Cc: Mallia, Josephine (Exchange); Quickfall, David (Exchange); Palilla, Richard (Exchange); Lindblad, Karin; Thodal-Ness, Einar  
Subject: RE: \*\* RE: Urgent request - Re Missing payments re Equity prime brokerage - Forwarded by JPM's client SEBanken in Sweden

Patric;  
As per our phone conversation, I checked with my balance and control department and according to them we are not holding the funds you reference below in suspense.

Could you please ask BONY to provide the ABA fed wire reference numbers and also any internal JPM account number they may have used when they wired the fed funds to JPM Chase? Please feel free to call or email me with any contacts you might have at either BONY who you think may be able to further assist.

Thanks

Patrick Witt | Prime Brokerage | J.P. Morgan | 383 Madison Avenue, New York, NY 10179 | T: 212 272 5113 | F: 917 849 2125 | Patrick.Witt@jpmorgan.com |  
<http://www.jpmorgan.com/primebrokerage>

-----Original Message-----

From: Patric.Elместen@seb.se [mailto:Patric.Elместen@seb.se]  
Sent: Wednesday, October 29, 2008 8:15 AM  
To: Guthe, Jens  
Cc: Mallia, Josephine (Exchange); Quickfall, David (Exchange); Witt, Patrick (Exchange); Palilla, Richard (Exchange); Karin.Lindblad@seb.se; Einar.Thodal-Ness@seb.se  
Subject: RE: \*\* RE: Urgent request - Re Missing payments re Equity prime brokerage - Forwarded by JPM's client SEBanken in Sweden  
Importance: High

Hi Jens

Many thanks for your assistance with this

Richard, you can reach me at patric.elместen@seb.se or through my cell at +46 70 304 83 96 should you have any questions or if you should need any additional information

Regards,

Patric Elместen  
Client Associate, North American Financial Institutions Client Relationship Management SEB Merchant Banking

Direct phone +46-8-763 83 96  
Mobile +46-70-304 83 96  
Fax +46-8-763 91 00  
Telephone +46-8-763 80 00  
Postal address SE-106 40 Stockholm  
Visiting address Kungsträdgårdsgatan 8  
E-mail patric.elместen@seb.se  
[www.seb.se/mb](http://www.seb.se/mb)

-----Original Message-----

From: Jens Guthe [mailto:JENS.GUTHE@jpmorgan.com]  
Sent: 29 October 2008 12:50  
To: Richard Palilla; Elместen, Patric  
Cc: Josephine Mallia; David Quickfall; Patrick Witt  
Subject: \*\* RE: Urgent request - Re Missing payments re Equity prime brokerage - Forwarded by JPM's client SEBanken in Sweden

Dear Richard,

Re Umran's email earlier and our telecon a minute ago.

Richard, Below you will find the WHO, the WHY and the WHAT to this case. Please review it and revert with comments/questions & hopefully a course of action steps to be taken or requested. Richard, Please revert to Patrick @ SEB under CC to me.

Richard, if this by any chance is not in your shop, pls revert with next suspect and name needed to get to resolution.

Patrick, I have bcc'd Einar, Karin and Lars so they now know this has found the right home

in JPM Equity PB in USA and is being dealt with. . I just spoke with Richard to brief him in USA on his way to work this morning!. If it is not in his shop, we will go to next logical step where it cd be, but Richard will tell us this.

Patrick, I am here in the background, but am letting the relevant people deal with it until good resolution is achieved. Will step in if Richard or you need me.

Regards,

Jens Guthe, Executive Director  
EMEA Corp.Banking-Nordic & Baltic  
JP Morgan Plc  
10 Aldermanbury, London EC2V 7RF  
1 E-mail: jens.guthe@jpmorgan.com  
T: +4766780072 Fax:+47 9476 2801 Mob:+4792447000 +44 7765 37 1992

-----Original Message-----

From: Patric.Elместen@seb.se [mailto:Patric.Elместen@seb.se]  
Sent: 29 October 2008 09:58  
To: Jens Guthe  
Cc: Einar.Thodal-Ness@seb.se; Gustaf.Nyblaeus@seb.se; Karin.Lindblad@seb.se  
Subject: RE: Urgent request  
Importance: High

Hi Jens

Same background to the below as agreed upon

The client Neuberger Berman had Lehman Brothers as Prime Broker, who had their account at JPMorgan Chase.

After the bankruptcy Neuberger Berman changed Prime Broker to Ridge, who holds their account within Bank of New York Mellon (from whom you should have received a request to return the all together MUSD 5.432 as per below).

By mistake from SEB side the cash where sent to the old settlement instructions, i.e. CHASUS33 / account SLHIUS3X, and now we ask you to advise if the funds are still in your books or not. If they are please return them as per earlier Swift request.

Please advise should you need additional information

Many thanks and Br

Patric

-----Original Message-----

From: Patric.Elместen@seb.se [mailto:Patric.Elместen@seb.se]  
Sent: 28 October 2008 19:14  
To: Jens Guthe  
Cc: Einar.Thodal-Ness@seb.se; Gustaf.Nyblaeus@seb.se; Karin.Lindblad@seb.se  
Subject: Urgent request  
Importance: High

Hi Jens,

I need your assistance with some payments that has been wrongly sent to JPMorgan Chase, stated below.

The payments has been done to CHASUS33 account SLHIUS3X.

Traderef	ISIN	Instrument	SettCurr	Amount	Paid
date	Counterparty	Enskilda Ref	Payment ref		
159426	BMG7945E1057	SEADRILL LTD	USD 8 557,62		7-oct-08
SEB Enskilda	4T09600042A	F2S0810106541700			
160266	BMG7945E1058	SEADRILL LTD	USD 53 036,50		

14-oct-08	SEB Enskilda	4T09749166A	F2S0810142223400	
158163	BMG7945E1059	SEADRILL LTD	USD	56 890,68 7-oct-08
	SEB Enskilda	4T09425424A	F2S0810077374900	
158913	BMG7945E1060	SEADRILL LTD	USD	60 173,57 7-oct-08
	SEB Enskilda	4T09328001A	F2S0810077349200	
159910	BMG7945E1061	SEADRILL LTD	USD	60 430,33
14-oct-08	SEB Enskilda	4T09690089A	F2S0810142222500	
159912	BMG7945E1062	SEADRILL LTD	USD	88 053,67
14-oct-08	SEB Enskilda	4T09690091A	F2S0810142222900	
159911	BMG7945E1063	SEADRILL LTD	USD	101 146,13
14-oct-08	SEB Enskilda	4T09690090A	F2S0810142222600	
159909	BMG7945E1064	SEADRILL LTD	USD	130 190,40
14-oct-08	SEB Enskilda	4T09690080A	F2S0810142222400	
160268	BMG7945E1065	SEADRILL LTD	USD	187 977,34
14-oct-08	SEB Enskilda	4T09749153A	F2S0810142223300	
158164	BMG7945E1066	SEADRILL LTD	USD	190 427,22 7-oct-08
	SEB Enskilda	4T09425425A	F2S0810077375000	
159024	BMG7945E1067	SEADRILL LTD	USD	198 845,70
14-oct-08	SEB Enskilda	4T09545210A	F2S0810142222100	
158915	BMG7945E1068	SEADRILL LTD	USD	246 555,36 7-oct-08
	SEB Enskilda	4T09328003A	F2S0810077374800	
159433	BMG7945E1069	SEADRILL LTD	USD	363 698,93
14-oct-08	SEB Enskilda	4T09600268A	F2S0810142222200	
159025	BMG7945E1070	SEADRILL LTD	USD	471 165,71
14-oct-08	SEB Enskilda	4T09545205A	F2S0810142222200	
158919	BMG7945E1071	SEADRILL LTD	USD	1 870 542,96 7-oct-08
	SEB Enskilda	4T09328002A	F2S0810077349400	
	DE000TUAG000	TUIAG	USD	1 344 367,18 14-oct-08
	SEB Enskilda	4T09821602A	F2S0810142223200	
				5 432 059,30 JP Morgan Chase has most likely already

received a request from BoNY to return these funds.

I really appreciate your assistance with this.

Many thanks and best regards

Patric Elmesten

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**Carfano, August**

---

**From:** Karring, Bjorn  
**Sent:** Friday, November 14, 2008 12:36 PM  
**To:** Carfano, August; Cisneros, Gil  
**Subject:** FW: lehman swift

Hi Gus,

Below are the swifts for all the wires.

-Bjorn

---

**From:** Molinder, Jon  
**Sent:** Friday, November 14, 2008 12:31 PM  
**To:** Karring, Bjorn  
**Cc:** Jansdotter Larsson, Linda  
**Subject:** lehman swift

Hej, här är samtliga swift,

mvh Jon.

:20:4T09749166B  
:21:4T09749166B  
:32A:081014USD53036,46  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14 NEUBERGER  
FOP 3950 SEADRILL

:20:4T09749153B  
:21:4T09749153B  
:32A:081014USD187977,35  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14 NEUBERGER  
FOP 14000 SEADRILL

:20:4T09600042B  
:21:4T09600042B  
:32A:081010USD8557,62  
:53B:/8900379677  
ESSEGB2LENS



:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14 NEUBERGER  
FOP 600 SEA DRILL

:20:4T09425425B  
:21:4T09425425B  
:32A:081007USD190427,22  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14 TO NEUBERGER  
FOP 10000 SEADRILL

:20:4T09425424B  
:21:4T09425424B  
:32A:081007USD56890,68  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14 TO NEUBERGER  
FOP 3200 SEADRILL

:20:4T09328003B  
:21:4T09328003B  
:32A:081007USD246555,37  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14  
FFC NEUBERGER AND BERMAN FOP 12700

:20:4T09328002B  
:21:4T09328002B  
:32A:081007USD1870543,  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066027969  
LEHMAN BROTHERS, SLHIUS3X

FFC: INTL SETLMNTS AC:  
011-00043-14  
FFC NEUBERGER 95600 SEADRILL

:20:4T09545205B  
:21:4T09545205B  
:32A:081014USD471165,74  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC neuberger  
FOP 34650 Seadrill

:20:4T09545210B  
:21:4T09545210B  
:32A:081014USD198845,7  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC NEUBERGER FFC: INTL SETLMNTS  
AC: 011-00043-14  
FOP 13000 SEADRILL

:20:4T09600268B  
:21:4T09600268B  
:32A:081014USD363698,95  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC NEUBERGER  
FOP 25500 SEADRILL

:20:4T09690080B  
:21:4T09690080B  
:32A:081014USD130190,41  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14 FFC NEUBERGER

FOP 10200 SEADRILL

:20:4T09690089B  
:21:4T09690089B  
:32A:081014USD60430,33  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC NEUBERGER  
FOP 5000 SEADRILL

:20:4T09690090B  
:21:4T09690090B  
:32A:081014USD101142,74  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14 NEUBERGER  
FOP 8500 SEADRILL

:20:4T09690091B  
:21:4T09690091B  
:32A:081014USD88053,68  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14 NEUBERGER  
FOP 7400 SEADRILL

:20:4T09821602B  
:21:4T09821602B  
:32A:081014USD1345367,18  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066-027-969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14 NEUBERGER  
FOP 114000 TUI AG

:20:4T09328001B  
:21:4T09328001B  
:32A:081007USD60173,57  
:53B:/8900379677  
ESSEGB2LENS  
:57A:/ABA 021000021  
CHASUS33  
:58D:/066027969  
ACCOUNT LEHMAN BROTHERS, SLHIUS3X  
FFC: INTL SETLMNTS AC:  
011-00043-14  
FOP 3000 SEA DRILL

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